

HOUSE BILL NO. 64

INTRODUCED BY K. PETERSON

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT EXEMPTING EMPLOYEES OF THE DEPARTMENT OF REVENUE FROM THE CRIMINAL TRESPASS LAW WHEN ENTERING PRIVATE LAND FOR THE PURPOSE OF OBTAINING PERMISSION TO APPRAISE OR AUDIT REAL AND PERSONAL PROPERTY FOR PROPERTY TAX PURPOSES; ALLOWING THE DEPARTMENT OF REVENUE TO ESTIMATE THE VALUE OF PROPERTY IF PERMISSION IS DENIED; PROHIBITING UNDER CERTAIN CONDITIONS A COUNTY TAX APPEAL BOARD AND THE STATE TAX APPEAL BOARD FROM ADJUSTING THE ESTIMATED VALUE OF PROPERTY; AND AMENDING SECTION 45-6-203, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. Section 1. Entry to property by department employee -- authority to estimate value of property -- limitation on adjustment to value. (1) Subject to the conditions and restrictions of this section, the provisions of 45-6-203 do not apply to a person, certified under 15-7-106, who is employed by the department to appraise or audit property for property tax purposes or to a person under the direct supervision of the employee.

(2) This section does not exempt a department employee from the application of 45-6-203 if the land is posted as provided in 45-6-201, except that a person qualified under subsection (1) may enter private land for the sole purpose of obtaining permission to appraise or audit property for property tax purposes.

(3) If a person qualified under subsection (1) is not able to enter the land to appraise or audit property because the land is posted or because permission to enter is denied, then the department shall estimate the value of real and personal property on the land.

(4) A county tax appeal board and the state tax appeal board may not adjust the estimated value of real or personal property determined under subsection (3) as the result of a taxpayer appeal unless the property owner or the property owner's agent gives permission to the department to enter the land to appraise or audit the property.

(5) The person entering the land pursuant to this section may not damage any real or personal property in gaining access to the property or while on the property.

(6) The authority granted by this section does not authorize entry into improvements, personal property, or buildings or structures without the permission of the property owner or the property owner's agent.

(7) A person qualified under subsection (1) who enters land pursuant to this section shall carry identification sufficient to identify the person and the person's employer and shall present the identification upon request.

(8) Vehicular access to perform appraisals and audits is limited to established roads and trails, unless approval for other vehicular access is granted by the property owner.

Section 2. Section 45-6-203, MCA, is amended to read:

"45-6-203. Criminal trespass to property. (1) Except as provided in [section 1] and 70-16-111, a person commits the offense of criminal trespass to property if the person knowingly:

(a) enters or remains unlawfully in an occupied structure; or

(b) enters or remains unlawfully in or upon the premises of another.

(2) A person convicted of the offense of criminal trespass to property shall be fined not to exceed \$500 or be imprisoned in the county jail for any term not to exceed 6 months, or both."

NEW SECTION. **Section 3. Codification instruction.** [Section 1] is intended to be codified as an integral part of Title 15, chapter 7, part 1, and the provisions of Title 15, chapter 7, part 1, apply to [section 1].

- END -